

Senate File 251 - Introduced

SENATE FILE 251
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO SF 12)

A BILL FOR

1 An Act relating to school district administrative expenditures
2 and including applicability provisions.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 279.45, Code 2023, is amended to read as
2 follows:

3 **279.45 Administrative expenditures.**

4 The administrative expenditures as a percent of a school
5 district's general fund for a base year shall not exceed five
6 percent. Annually, the board of directors shall certify to the
7 department of education the amounts of the school district's
8 administrative expenditures and its general fund. For the
9 purposes of this section, "base year" means the same as defined
10 in section 257.2, and "administrative expenditures" means
11 expenditures for executive administration school district
12 purposes or activities that do not directly relate to student
13 instruction or to the activity of students, but instead support
14 the program delivery and development activities including
15 but not limited to salaries for administrators and office
16 staff, school administration, general administration, and data
17 processing and collection services. The state board shall
18 adopt rules pursuant to chapter 17A for the interpretation and
19 proper administration of this section.

20 Sec. 2. APPLICABILITY. This Act applies July 1, 2024, for
21 school budget years beginning on or after that date.

22 EXPLANATION

23 The inclusion of this explanation does not constitute agreement with
24 the explanation's substance by the members of the general assembly.

25 Code section 279.45 provides that administrative
26 expenditures, defined as expenditures for executive
27 administration, as a percent of a school district's general
28 fund for a base year shall not exceed 5 percent and directs
29 school boards to certify such amounts to the department
30 of education annually. This bill changes the definition
31 of "administrative expenditures" to mean school district
32 purposes or activities that do not directly relate to student
33 instruction or to the activity of students, but instead support
34 the program delivery and development activities including
35 but not limited to salaries for administrators and office

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1 staff, school administration, general administration, and data
2 processing and collection services. The bill requires the
3 state board of education to adopt rules for the interpretation
4 and proper administration of the bill.

5 The bill applies July 1, 2024, for school budget years
6 beginning on or after that date.